



## Earned Income Table

Earned Income	
Includes	Does not include
<ul style="list-style-type: none"><li>■ Taxable wages, salaries, and tips</li><li>■ Union strike benefits</li><li>■ Taxable long-term disability benefits received prior to minimum retirement age</li><li>■ Net earnings from self-employment</li><li>■ Gross income of a statutory employee</li><li>■ Household employee income</li><li>■ Nontaxable combat pay election</li><li>■ Non-Employee compensation</li><li>■ The rental value of a home or a housing allowance provided to a minister as part of the minister's pay <b>(Out of Scope)</b></li></ul>	<ul style="list-style-type: none"><li>■ Interest and dividends</li><li>■ Social security and railroad retirement benefits</li><li>■ Welfare benefits</li><li>■ Workfare payments</li><li>■ Pensions and annuities</li><li>■ Veteran's benefits (including VA rehabilitation payments)</li><li>■ Workers' compensation benefits</li><li>■ Alimony</li><li>■ Child support</li><li>■ Nontaxable foster-care payments</li><li>■ Unemployment compensation</li><li>■ Taxable scholarship or fellowship grants that are not reported on Form W-2</li><li>■ Earnings for work performed while an inmate at a penal institution*</li><li>■ Salary deferrals (for example, under a 401(k) or 403(b) plan or the Federal Thrift Savings Plan)</li><li>■ The value of meals or lodging provided by an employer for the convenience of the employer</li><li>■ Disability Insurance payments</li><li>■ Excludable dependent care benefits (line 24 of Form 2441)</li><li>■ Salary reductions such as under a cafeteria plan</li><li>■ Excludable employer-provided educational assistance benefits (may be shown in box 13 of Form W-2)</li><li>■ Anything else of value received from someone for services performed, if it is not currently taxable</li></ul>